

A

REVIEW OF THE STATE OF THE ENGLISH NATION.

Tuesday, January 7 1706.

THE last Paper enter'd upon the Debate about the Salt Tax, and stated the Objections not of the *Scots*, but of *English* Men infusing eternal Cavils into the Heads of the ignorant Common-People of *Scotland*.

The next Article is the Excise, wherein the poor *Scots* People allarm themselves with Notions, that the small Ale sold there at 1 d. the Choppin or *English* Quart, by Retail, shall be tax'd after the Union, equally with the *English* Beer or Ale sold for 2 d. and 4 d. a Quart.

By my Calculation the State of this Dispute lies thus, and I doubt not, will admit of a fair Explanation before the Union is concluded.

The *English* Beer and Ale is sold to the Retailer from 20 to 25 s. per Barrel of 36

Gallons, tho' gaug'd in the Tax at 34, which is so much Loss to the Brewer.

The small Beer is sold at 10 to 12 s. the same Barrel, and *England* knows no Sorts between these two, nor is there any Rate of Excise between them, the one paying 4 s. 9 d. the other 1 s. 3 d. per Barrel, rebating for Leakage two Barrels and a half in 23.

To bring this to a Proportion, I make it out, that the two-penny Ale, as they call it in *Scotland*, is sold for very little, if any thing, more than our small Beer, and can be rated at very little more than the Excise of small Beer.

The *English* Barrel of 36 Gallons is sold for 10 to 12 s. The *Scots* two-penny Ale is sold to the Retailer in *Scotland* for a Mark *Scots* per Gallon, which is 13 d. $\frac{1}{4}$ *English* ;
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so that the *Scots Ale* is sold for 13*s.* 4*d.* $\frac{1}{2}$ *Sterl.* per Barrel *English Measure* at *Edinburgh*, and in some Places cheaper.

Now all the Question turns upon this Nicety, whither 3*s.* 6*d.* Duty shall be demanded of the *Scots* for the Difference of 1*s.* 4*d.* $\frac{1}{2}$ per Barrel, in the Price or Value of the Drink.

It is plain, here the strong Beer pays no more than 4*s.* 9*d.* tho' it be made of double Strength, and should sell for double Price.

By the same Proportion, all Beer or Ale, tho' something above the Rate of small Beer, ought not to pay as strong Beer, unless it bear some Proportion to the Price and Goodness of strong—This is so evident, that one Clause in an Act of Parliament in *Scotland* to explain it, and state the Proportion, will make it effectually easie; nor will *England* scruple a thing of so much Justice.

Either the Beer must pay, as small Beer in *England* pays, which is nearest the Proportion, or there will be a middle Rate stated, proportion'd to its Advancement in Value above the small Beer.

Our *English* Act of Parliament confines the Word small Beer to 6*s.* Beer, and yet 'tis sold for 12*s.* and the Excise not rais'd; and it cannot be feared, that it should be called strong Beer in *Scotland* for so small a Difference.

Again, let us take it another Way, and it sells for less than the *English* small Beer, as follows.

The *English* small Beer at 12*s.* per Barrel, take the Excise off, sells to the Brewer for 10*s.* 9*d.*

The *Scots* Ale pays 2*d.* per Gallon *Scots Measure*, which is 2*s.* per Barrel, and is therefore Neat to the Brewer 11*s.* 4*d.* out of which they pay to the City of *Edinburgh* another Duty of 1*s.* 4*d.* per Barrel; if in the Country the City Tax is not paid, then the Ale is sold cheaper; so that every Way the Brewer in *Scotland* has very little, if any thing, more for his Ale, than our Brewers have for their small Beer.

It cannot therefore pay as strong Beer; that would be expressly against the Treaty of Equality, say they, it must either then be brought to an exact Calculation, or a Clause may be form'd to allow the Brewer

in *Scotland* to brew his Ale into strong and small, as in *England*, and then reduce them into one Head of midling Ale by a Mixture, the said Mixture to be restrin'd by Act of Parliament.

Mixtures are entirely disallow'd in *England*, says the Objector, and you cannot expect them in *Scotland*; because it would be subjecting the whole Excise in *Britain* to unusual and indeed innumerable Confusions, they have been avoided as the back Doors to let in all Manner of Frauds, which the Excise-Office has been so many Years warring against, have obtained so many Clauses, Acts and Amendments against, and such Pains and Penalties upor.

The proper Remedy for this, and which the Parliament of *Scotland* seem enclin'd to stand upon, is built on the Justice of the Treaty, *viz.* That the Subjects shall pay equal Taxes, and enjoy equal Privileges with one another; and upon this the Scale of Proportion is the most just Method to go by, and by that Scale the following Proposal has been thought of there, *viz.* That there be a Clause, by way of Explanation, made in this Form.

And whereas the several Duties of Excise in *England* are levied only on two Denominations of Beer and Ale, (*viz.*) on small and strong, the said Denominations being rated by the Value, that is to say, Small Beer sold by the common Brewer at 6*s.* per Barrel exclusive of the Excise, and commonly call'd 6*s.* Beer, and strong Beer or Ale sold by the common Brewer at 20*s.* per Barrel and upwards inclusive of the Excise.

And whereas the Ale or Drink commonly call'd Two-Penny Ale in *Scotland*, and which is sold by the common Brewer at 6*s.* 9*d.* *Sterl.* per Barrel *English Measure* exclusive of the Excise, cannot by a just Proportion be esteem'd as strong Beer or Ale within the Meaning of the several Laws of Excise now in Force in *England*, as not coming up to near the Value of the said Drink, called strong Drink commonly sold for 15*s.* 3*d.* per Barrel in *England* exclusive of the said Excise.

The Estates, &c. Enact, that the said Ale call'd two-penny Ale, and so much of it only as shall be sold by the common Brewer

Brewer for 10 s. per Barrel English Measure or under, shall be and be understood to be midling Ale, and shall pay Excise in Proportion to the Difference in Value, between the said two-penny Ale and the said 6 s Beer in *England*, which Difference by an exact Calculation amounts to per Barrel upon the said two-penny Ale and no more,

and that Ale, Beer or Ale brewed in *Scotland*, and sold by the common Brewer above the the Rate of 10 s. per Barrel exclusive of the Excise as aforesaid, shall be and be understood as strong Beer or Ale, and shall pay Excise as such, according to the Rates, Usage, and Customs of *England*.

MISCELLANEA.

I Am sorry, this Part of my Work must be oblig'd to be ever pursuing Misrepresentations and false Reports——We are now told, that in *Scotland* the Treaty of Union will come to nothing; for they are mixing it with so many Reserves, Amendments and Alterations, that we shall not know it again, when we see it.

To back this, they tell us, the Party against it there are strong and numerous, they are too many out of the House, and too curning in it; they carry their Points by Silence and Management, and if they can clog the Treaty, so as to make it unfit for *England* to close with it, they do their Work as well, and better, than if the Mob had done it for them.

I shall not run on here to enlarge upon these Rhodomontades, they are, 'tis true, the Language, the Hopes, and the only remainiug Prospects of those that aim at the Destruction of the Union—— But I shall in a few Words dash all this new erected Fabrick to peices, by telling you, saving my pre-judging the Parliament of *England* as to their Opinion: I see nothing in all the Amendments made to the Treaty in *Scotland*, that is any thing difficult for *England* to grant, that breaks in upon the Trade of either Nation, or that makes a Rupture in the Article of Equalities.

Scotland is young in Trade, and requires more Tenderness in these Cases, than some People expect, and if the Scale of Trade be right placed, perhaps it may be seen more reasonable to make Abatements in some Cases than ordinary; those People therefore that seem so uneane at the Alterations and

Amendments of the Treaty, would do well to examine these Alterations, and on search perhaps they will find them either not considerable in their Consequences, or very reasonable in their Nature—— And if these two Heads or either of them be consider'd, I believe, every honest Man will wish and hope for both Kingdoms, that in a Matter of such Consequence as this is, neither Side will lay great Scraps upon Matters inconsiderable or unreasonable.

Thus far in general upon the Head of Alterations, it is not for me to undertake the Reasons or Amendments pais'd; but perhaps I may a little undertake to examine; whether the Mountains, some would raise from them, are so significant, as they would have us believe.

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